

This letter discusses changes to the Motor Fuel Tax Law as a result of Public Act 92-0030.  
(This is a GIL.)

September 10, 2001

Dear Xxxxx:

This letter is in response to your letter dated August 6, 2001. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

I am writing you concerning the recent publication of the Illinois Department of Revenue Form FY2001-29.

There are members of our Chamber of Commerce who use undyed diesel fuel for the purpose of excavation and various other off-road functions. The machinery does not travel on any highway other than when being carried by a trailer.

Since it is impossible to purchase dyed diesel fuel in our area, we feel that the guidelines used for being eligible for the refund are discriminatory to the type of machinery mentioned above. Also, in no way is it possible for a large bull dozer to be used on the road as well as off-road.

Several other Chambers of Commerce in our area also have members that qualify in this manner.

I hope that you would see fit to bring this matter to the proper people so that this may be revised to include such machinery.

Looking forward to your comments.

The changes to the Motor Fuel Tax Law described in the Department's Informational Bulletin FY 2001-29 were a result of Public Act 92-0030 enacted by the Illinois General Assembly earlier this year.

We can understand your concerns. However, the Department of Revenue is an administrative agency charged with administering the laws enacted by the legislature; it has no legislative authority. We note that you have copied two Illinois legislators on your letter. Approaching your legislators with your concerns is a worthwhile idea, and we suggest that you follow up with them.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Martha P. Mote  
Associate Counsel

MPM:msk